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Revenue

(195 48) Department.

No SERIES.

G.O. No. 1258

Dated 25-5-48

[Despatch Abstract]

Tax- The Madras General Sales Tax Act, 1939 - Printed Silk Sarees imported from Bengal - Exemption from tax - Refused.

REVENUE DEPARTMENT.
Subject.

Madras General Sales Tax Act - Printed Silk Sarees - Exemption from tax - Proposal - Instructions - Requested.

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Station. Madras. Ref.T.319/48-2. Dated: 29-4-49.

From

Khan Saheb Md. Sultan Mohiuddin Hussain Sahib Bahadur, B.A.,
Additional Joint Secretary, Board of Revenue.

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W.R.S. Sathianathan, Esq., I.C.S., ~~Commercial~~
Commissioner of Land Revenue and Commercial Taxes.

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Read: From the Director of Industries, West Bengal, No. 2784, (M.I. (201)47 dated 15-12-47, to the Director of Industries and Commerce, Madras.
Endorsement of the Director of Industries and Commerce, Madras, 6525/D/47 dated 30-12-47.

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REFERENCE:

~~-Th-~~ Submitted to the Government.

The letter of the Director of Industries, West Bengal does not clearly show that the cloth is woven on handloom wholly with hand-spun yarn. It is therefore a question of fact to be decided on the merits of each case and no general exemption can be given. Further there is no justification for a departure from the rules and to exempt the sales of Bengal Printed Silk Sarees alone and to give a preferential treatement to an extra Provincial industry when sales by the Government Silk Filatures, Kollegal are not exempt from tax. The Board therefore recommends that no exemption need be given to the sales of Bengal Printed Silk Sarees.

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~~-for-~~ Sd. x x x
for Additiona Joint Secretary.

To the Secretary to Government, Revenue Department (with a letter (para 1 only)).

/Ttue Copy/

To the Deputy Commissioner,
North, Bezwada, (para 2 only).

PEERAN.30-4-48.

Copy of West Bengal Director of Industries, letter No .2784 IM (210) 47 dated 15-12-1947.

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Messrs. Madho Prasad Agrawal & Co., of Murshidabad, Bengal are exporters of silk printed sarees to South India. They have represented to this office that they are experiencing difficulties regarding sales tax in your Presidency. Bengal silk printed sarees are in general hand woven and since hand woven products are exempted from sales tax under Madras Sales Tax Act, I would request you to take up the matter with proper authority so that specifically the printed silk sarees exported from Bengal may be exempted from sales tax in Madras Presidency.

Sd. x x x
for Director of Industries, W.Bengal.

Copy of Endt. No.6525 D/47 dated 30-12-47 from the Director of Industries and Commerce, Madras.

Sub: Sales of printed silk sarees in Madras Province. Exemption from the levy of sales tax.

I enclose in original a letter No.2784.I.M.(210)/47 dated 15-12-47 received from the Director of Industries, West Bengal Calcutta for necessary action.

Sd. V. Venkatrayudu.
for Director of Industries and Comm.

/True copy/

GOVERNMENT OF MADRAS.

Abstract.

Tax-The Madras.General Sales Tax Act, 1939 - Printed Silk Sarees imported from Bengal - Exemption from tax - Refused.

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Revenue Department.

G.O. Ms.No. 1258. Dated: 26th May 1948.

Read the following:

From the Board of Revenue, Reference, T.319/48-2 dated 29-4-48.

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ORDER:

In the circumstances, stated by the Board of Revenue, in its reference read above, the Government agree with the Board that no general exemption from the payment of sales tax ~~should~~ be ~~was~~ given in respect of the sales of Bengal printed silk sarees in the Province. A suitable reply may be sent to the Director of Industries, Government of West Bengal.

/By Order of His Excellency the Governor/

Sd. x x x
Secretary to Government.

To :

The Board of Revenue.

/True Copy

R. Thiagarajan
18/12

Office Assistant,
MADRAS RECORD OFFICE.

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